
UNITED STATES DISTRICT COURT

EASTERN DISTRICT OF TEXAS

UNITED STATES OF AMERICA,

Plaintiff,

versus

MARSCHA E. GRIFFIN,

Defendant.

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CIVIL ACTION NO. 1:18-CV-136

ORDER ADOPTING
THE MAGISTRATE JUDGE'S REPORT AND RECOMMENDATION

The Government filed this civil action to collect unpaid civil tax liabilities from Defendant Marscha E. Griffin. (#1). The court referred this matter to the Honorable Christine L. Stetson, United States Magistrate Judge, for consideration pursuant to applicable laws and orders of this Court. On March 20, 2020, the parties submitted a Proposed Agreed Judgment and Decree of Foreclosure, wherein Defendant agreed to pay the civil tax liabilities and recognized the Government's right to foreclose a federal lien on one of her pieces of real property in satisfaction thereof. (#23). The court accepted the Proposed Agreed Judgment and Decree of Foreclosure and entered an order consistent with its terms on August 11, 2020. (#26). The order constituted final judgment for the purposes of appeal.

On June 14, 2024, Defendant filed a Rule 60(b) motion seeking to vacate the order, and later filed an amended motion on June 24, 2024. (#48, #51). The Government timely responded to both. (#50, #52). On September 3, 2024, the Magistrate Judge entered a Report and Recommendation (#53) in which she recommended that Defendant's Rule 60(b) motions (#48,

#51) be denied. Objections to the report were due September 17, 2024. To date, the parties have not filed objections to the current report.

The Court received and considered the Report and Recommendation of the United States Magistrate Judge pursuant to such referral, along with the record, pleadings, and all available evidence. After careful review, the Court finds that the findings of fact and conclusions of law of the United States Magistrate Judge are correct.

Accordingly, the Report and Recommendation of the United States Magistrate Judge (#53) is **ADOPTED**. Plaintiff's Motions for Relief from Judgment Under Rule 60(b) (#48, #51) are **DENIED**.

SIGNED at Beaumont, Texas, this 23rd day of September, 2024.

A handwritten signature in black ink, reading "Marcia A. Crone", is positioned above a horizontal line.

MARCIA A. CRONE
UNITED STATES DISTRICT JUDGE